



SCHUYLER COUNTY, MISSOURI

TWO YEARS ENDED DECEMBER 31, 1998

**From The Office Of State Auditor  
Claire McCaskill**

Report No. 99-80  
September 17, 1999

**AUDIT REPORT**



Office Of The  
State Auditor Of Missouri  
Claire McCaskill

September 1999

**IMPORTANT: The Missouri State Auditor is required by Missouri law to conduct audits only once every four years in counties, like Schuyler, which do not have a county auditor. However, to assist such counties in meeting federal audit requirements, the State Auditor will also perform a financial and compliance audit of various county operating funds every two years. This voluntary service to Missouri counties can only be provided when state auditing resources are available and does not interfere with the State Auditor's constitutional responsibility of auditing state government.**

**Once every four years, the State Auditor's statutory audit will cover additional areas of county operations, as well as the elected county officials, as required by Missouri's Constitution.**

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This audit of Schuyler County included additional areas of county operations, as well as the elected county officials. The following concerns were noted as part of the audit:

- < The county is annually required to reduce its property tax levy by 50% of the sales tax collected. As of December 31, 1998, the county had not reduced property tax revenues by \$66,469 as the result of excess amounts collected in prior years. To account for prior years' excess property tax revenues collected, the County Commission should reduce the general revenue tax levy in 1999 by 38 cents. The 1999 budget reflects only an estimated 21 cent general revenue property tax reduction.

The audit recommended improvements in bidding procedures, invoice processing, and county employee leave records. Also included in the audit are recommendations regarding the Schuyler County Health Center's land purchase procedures and lack of budgeting for the building project.

In addition, because of concerns over the building project recently reported to the State Auditor, additional audit procedures relating to the building project will be performed.

**Copies of the audit are available upon request.**

YELLOW SHEET

SCHUYLER COUNTY, MISSOURI

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FINANCIAL SECTION

State Auditor's Reports



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL  
STATEMENTS AND SUPPLEMENTARY SCHEDULE OF  
EXPENDITURES OF FEDERAL AWARDS

To the County Commission  
and  
Officeholders of Schuyler County, Missouri

We have audited the accompanying special-purpose financial statements of various funds of Schuyler County, Missouri, as of and for the years ended December 31, 1998 and 1997, as identified in the table of contents. These special-purpose financial statements are the responsibility of the county's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of various funds of Schuyler County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county and are not intended to be a complete presentation of the financial position and results of operations of those funds or of Schuyler County.

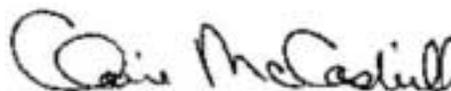
In our opinion, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of various funds of Schuyler County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county as of and for the years ended December 31, 1998 and 1997 in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than generally accepted accounting principles.

Schuyler County, Missouri, has not presented the disclosures required by Governmental Accounting Standards Board (GASB) Technical Bulletin 98-1, *Disclosures about Year 2000 Issues*, as amended by GASB Technical Bulletin 99-1, that the GASB has determined are necessary to supplement, although not be a part of, the basic financial statements. In addition, we do not provide assurance that the county is or will become year 2000-compliant, that the county's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the county does business are or will become year 2000-compliant.

In accordance with *Government Auditing Standards*, we also have issued our report dated May 5, 1999, on our consideration of the county's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the special-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the special-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the special-purpose financial statements taken as a whole.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the management of Schuyler County, Missouri, and was not subjected to the auditing procedures applied in the audit of the special-purpose financial statements referred to above.



Claire McCaskill  
State Auditor

May 5, 1999 (fieldwork completion date)



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the County Commission  
and  
Officeholders of Schuyler County, Missouri

We have audited the special-purpose financial statements of various funds of Schuyler County, Missouri, as of and for the years ended December 31, 1998 and 1997, and have issued our report thereon dated May 5, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

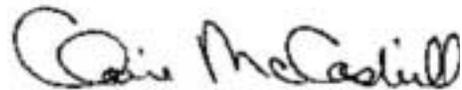
As part of obtaining reasonable assurance about whether the special-purpose financial statements of various funds of Schuyler County, Missouri, are free of material misstatement, we performed tests of the county's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* and which is described in the accompanying Schedule of Findings and Questioned Cost as finding number 98-1. We also noted certain immaterial instances of noncompliance which are described in the accompanying Management Advisory Report.

Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of various funds of Schuyler County, Missouri, we considered the county's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material

weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting which are described in the accompanying Management Advisory Report.

This report is intended for the information of the management of Schuyler County, Missouri; federal awarding agencies and pass-through entities; and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink that reads "Claire McCaskill". The signature is written in a cursive, flowing style.

Claire McCaskill  
State Auditor

May 5, 1999 (fieldwork completion date)

## Financial Statements

Exhibit A-1

SCHUYLER COUNTY, MISSOURI  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS  
 YEAR ENDED DECEMBER 31, 1998

Fund	Cash,		Disbursements	Cash,	
	January 1	Receipts		December 31	
General Revenue	\$ 264,804	378,274	361,425	281,653	
Special Road and Bridge	72,567	765,724	664,160	174,131	
Assessment	0	44,938	44,915	23	
Law Enforcement Training	901	1,704	1,650	955	
Prosecuting Attorney Training	722	316	476	562	
Health Center	267,255	367,730	381,162	253,823	
Sales Tax Trust	114,858	127,559	114,858	127,559	
Recorder's User Fees	6,014	1,749	705	7,058	
Prosecuting Attorney Bad Check	2,340	2,917	1,027	4,230	
Law Sales Tax	371	193,744	194,115	0	
Schuyler County Law Enforcement	7,012	5,985	9,743	3,254	
C.O.P.S.	0	34,298	34,298	0	
Senior Citizens Service	3,229	16,181	15,040	4,370	
Drug and Crime Control	1,012	0	635	377	
Sheriff's Civil Service	1,047	3,328	242	4,133	
Associate Circuit Division Interest	659	297	114	842	
Circuit Clerk Interest	2,042	961	720	2,283	
Law Library	287	1,285	1,222	350	
Total	\$ 745,120	1,946,990	1,826,507	865,603	

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit A-2

SCHUYLER COUNTY, MISSOURI  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS  
 YEAR ENDED DECEMBER 31, 1997

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 202,862	444,350	382,408	264,804
Special Road and Bridge	82,169	800,280	809,882	72,567
Assessment	25	39,756	39,781	0
Law Enforcement Training	1,221	1,589	1,909	901
Prosecuting Attorney Training	773	557	608	722
Health Center	204,877	383,149	320,771	267,255
Sales Tax Trust	117,378	114,858	117,378	114,858
Recorder's User Fees	8,993	1,923	4,902	6,014
Prosecuting Attorney Bad Check	792	2,551	1,003	2,340
Law Sales Tax	0	195,823	195,452	371
Schuyler County Law Enforcement	2,575	7,398	2,961	7,012
C.O.P.S.	0	33,749	33,749	0
Senior Citizens Service	1,423	15,025	13,219	3,229
Drug and Crime Control	3,515	0	2,503	1,012
Sheriff's Civil Service	0	1,047	0	1,047
Associate Circuit Division Interest	543	448	332	659
Circuit Clerk Interest	497	1,892	347	2,042
Law Library	293	750	756	287
Total	\$ 627,936	2,045,145	1,927,961	745,120

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B

SCHUYLER COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 GENERAL REVENUE FUND

	Year Ended December 31,					
	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>RECEIPTS</b>						
Property taxes	\$ 85,200	88,028	2,828	92,800	85,440	-7,360
Sales taxes	110,000	101,869	-8,131	115,000	110,673	-4,327
Intergovernmental	27,080	73,686	46,606	27,878	83,465	55,587
Charges for services	109,150	72,550	-36,600	130,850	115,051	-15,799
Interest	9,000	10,612	1,612	8,000	10,714	2,714
Other	18,050	12,185	-5,865	15,200	15,418	218
Transfers in	41,577	19,344	-22,233	65,272	23,589	-41,683
<b>Total Receipts</b>	<b>400,057</b>	<b>378,274</b>	<b>#VALUE!</b>	<b>455,000</b>	<b>444,350</b>	<b>#VALUE!</b>
<b>DISBURSEMENTS</b>						
County Commission	37,116	36,819	297	37,130	36,767	363
County Clerk	39,679	38,123	1,556	41,592	37,499	4,093
Elections	12,000	7,896	4,104	12,000	0	12,000
Buildings and grounds	39,012	27,422	11,590	55,700	38,777	16,923
Employee fringe benefits	31,000	23,673	7,327	31,000	27,140	3,860
County Treasurer	14,603	14,445	158	14,517	14,352	165
County Collector	38,048	37,420	628	35,885	35,514	371
Circuit Clerk	3,700	3,453	247	4,100	3,819	281
Associate Circuit Court	3,150	2,398	752	4,600	4,532	68
Associate Circuit (Probate)	375	348	27	450	190	260
Court administration	16,023	4,462	11,561	36,475	11,901	24,574
Public Administrator	6,532	6,502	30	6,584	6,478	106
Public health and welfare services	8,499	5,162	3,337	5,091	5,550	-459
Other	42,045	44,045	-2,000	42,609	40,525	2,084
Transfers out	135,180	109,257	25,923	143,307	119,364	23,943
Emergency Fund	12,002	0	12,002	12,625	0	12,625
<b>Total Disbursements</b>	<b>438,964</b>	<b>361,425</b>	<b>77,539</b>	<b>483,665</b>	<b>382,408</b>	<b>101,257</b>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<b>-38,907</b>	<b>16,849</b>	<b>#VALUE!</b>	<b>-28,665</b>	<b>61,942</b>	<b>#VALUE!</b>
CASH, JANUARY 1	264,804	264,804	0	202,862	202,862	0
CASH, DECEMBER 31	\$ 225,897	281,653	#VALUE!	174,197	264,804	#VALUE!

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit C

SCHUYLER COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 SPECIAL ROAD AND BRIDGE FUND

	Year Ended December 31,					
	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>RECEIPTS</b>						
Property taxes	\$ 185,000	190,110	5,110	184,100	183,297	-803
Intergovernmental	472,626	529,562	56,936	779,500	593,685	-185,815
Charges for services	14,800	23,953	9,153	11,000	11,499	499
Interest	5,000	9,941	4,941	7,000	5,515	-1,485
Other	4,800	12,158	7,358	4,500	6,284	1,784
<b>Total Receipts</b>	<b>682,226</b>	<b>765,724</b>	<b>83,498</b>	<b>986,100</b>	<b>800,280</b>	<b>-185,820</b>
<b>DISBURSEMENTS</b>						
Salaries	168,500	134,199	34,301	165,000	163,297	1,703
Employee fringe benefits	33,000	18,955	14,045	29,000	31,502	-2,502
Supplies	38,500	22,763	15,737	39,500	33,686	5,814
Insurance	9,000	7,890	1,110	8,000	8,295	-295
Road and bridge materials	136,000	112,860	23,140	132,000	97,933	34,067
Equipment repairs	27,000	25,122	1,878	25,000	21,828	3,172
Rentals	0	8,268	-8,268	4,000	0	4,000
Equipment purchases	60,000	60,146	-146	50,000	72,195	-22,195
Construction, repair, and maintenance	174,474	227,795	-53,321	525,000	323,736	201,264
Other	32,990	26,818	6,172	35,328	33,821	1,507
Transfers out	20,384	19,344	1,040	30,385	23,589	6,796
<b>Total Disbursements</b>	<b>699,848</b>	<b>664,160</b>	<b>35,688</b>	<b>1,043,213</b>	<b>809,882</b>	<b>233,331</b>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<b>-17,622</b>	<b>101,564</b>	<b>119,186</b>	<b>-57,113</b>	<b>-9,602</b>	<b>47,511</b>
<b>CASH, JANUARY 1</b>	<b>72,567</b>	<b>72,567</b>	<b>0</b>	<b>82,169</b>	<b>82,169</b>	<b>0</b>
<b>CASH, DECEMBER 31</b>	<b>\$ 54,945</b>	<b>174,131</b>	<b>119,186</b>	<b>25,056</b>	<b>72,567</b>	<b>47,511</b>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit D

SCHUYLER COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 ASSESSMENT FUND

	Year Ended December 31,					
	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 41,651	38,996	-2,655	40,333	37,357	-2,976
Charges for services	900	820	-80	800	887	87
Interest	240	249	9	210	235	25
Other	250	163	-87	300	225	-75
Transfers in	3,861	4,710	849	4,623	1,052	-3,571
Total Receipts	46,902	44,938	-1,964	46,266	39,756	-6,510
DISBURSEMENTS						
Assessor	46,902	44,915	1,987	46,266	39,781	6,485
Total Disbursements	46,902	44,915	1,987	46,266	39,781	6,485
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	23	23	0	-25	-25
CASH, JANUARY 1	0	0	0	25	25	0
CASH, DECEMBER 31	\$ 0	23	23	25	0	-25

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit E

SCHUYLER COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 LAW ENFORCEMENT TRAINING FUND

		Year Ended December 31,					
		1998			1997		
		Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS							
<b>Introgovernmental</b>	\$	350	452	102	0	319	319
Charges for services		1,750	1,252	-498	1,600	1,270	-330
Total Receipts		2,100	1,704	-396	1,600	1,589	-11
DISBURSEMENTS							
Sheriff		2,000	1,650	350	1,900	1,909	-9
Total Disbursements		2,000	1,650	350	1,900	1,909	-9
RECEIPTS OVER (UNDER) DISBURSEMENTS		100	54	-46	-300	-320	-20
CASH, JANUARY 1		901	901	0	1,221	1,221	0
CASH, DECEMBER 31	\$	1,001	955	-46	921	901	-20

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit F

SCHUYLER COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 PROSECUTING ATTORNEY TRAINING FUND

		Year Ended December 31,					
		1998			1997		
		Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS							
Charges for services	\$	600	316	-284	676	557	-119
Total Receipts		600	316	-284	676	557	-119
DISBURSEMENTS							
Prosecuting Attorney		924	476	448	1,268	608	660
Total Disbursements		924	476	448	1,268	608	660
RECEIPTS OVER (UNDER) DISBURSEMENTS		-324	-160	164	-592	-51	541
CASH, JANUARY 1		722	722	0	773	773	0
CASH, DECEMBER 31	\$	398	562	164	181	722	541

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit G

SCHUYLER COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 HEALTH CENTER FUND

		Year Ended December 31,					
		1998			1997		
		Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>RECEIPTS</b>							
	<b>Property taxes</b>	\$ 40,000	44,955	4,955	40,000	42,136	2,136
	Intergovernmental	215,374	258,175	42,801	170,110	278,702	108,592
	Charges for services	39,808	40,157	349	44,440	40,403	-4,037
	Interest	15,000	15,150	150	9,000	14,409	5,409
	Other	5,200	9,293	4,093	7,400	7,499	99
	<b>Total Receipts</b>	<b>315,382</b>	<b>367,730</b>	<b>52,348</b>	<b>270,950</b>	<b>383,149</b>	<b>112,199</b>
<b>DISBURSEMENTS</b>							
	Salaries	232,912	272,297	-39,385	195,424	235,786	-40,362
	Building construction	0	29,086	-29,086	0	0	0
	Office expenditures	15,800	21,560	-5,760	16,800	15,996	804
	Equipment	13,300	14,338	-1,038	12,300	19,273	-6,973
	Mileage and training	12,600	10,035	2,565	10,200	11,247	-1,047
	Other	40,770	33,846	6,924	38,225	38,469	-244
	<b>Total Disbursements</b>	<b>315,382</b>	<b>381,162</b>	<b>-65,780</b>	<b>272,949</b>	<b>320,771</b>	<b>-47,822</b>
	<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<b>0</b>	<b>-13,432</b>	<b>-13,432</b>	<b>-1,999</b>	<b>62,378</b>	<b>64,377</b>
	<b>CASH, JANUARY 1</b>	<b>267,255</b>	<b>267,255</b>	<b>0</b>	<b>204,877</b>	<b>204,877</b>	<b>0</b>
	<b>CASH, DECEMBER 31</b>	<b>\$ 267,255</b>	<b>253,823</b>	<b>-13,432</b>	<b>202,878</b>	<b>267,255</b>	<b>64,377</b>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit H

SCHUYLER COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 SALES TAX TRUST FUND

	Year Ended December 31,					
	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Sales tax	\$ 110,564	122,744	12,180	121,238	110,565	-10,673
Interest	4,300	4,815	515	4,000	4,293	293
Total Receipts	114,864	127,559	12,695	125,238	114,858	-10,380
DISBURSEMENTS						
Rock	114,858	114,858	0	117,379	117,378	1
Total Disbursements	114,858	114,858	0	117,379	117,378	1
RECEIPTS OVER (UNDER) DISBURSEMENTS	6	12,701	12,695	7,859	-2,520	-10,379
CASH, JANUARY 1	114,858	114,858	0	117,378	117,378	0
CASH, DECEMBER 31	\$ 114,864	127,559	12,695	125,237	114,858	-10,379

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit I

SCHUYLER COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 RECORDER'S USER FEES FUND

	Year Ended December 31,					
	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 1,700	1,438	-262	1,800	1,760	-40
Interest	135	311	176	0	163	163
Total Receipts	1,835	1,749	86	1,800	1,923	123
DISBURSEMENTS						
Recorder	6,200	705	5,495	10,793	4,902	5,891
Total Disbursements	6,200	705	5,495	10,793	4,902	5,891
RECEIPTS OVER (UNDER) DISBURSEMENTS	-4,365	1,044	-5,409	-8,993	-2,979	-5,768
CASH, JANUARY 1	6,014	6,014	0	8,993	8,993	0
CASH, DECEMBER 31	\$ 1,649	7,058	5,409	0	6,014	6,014

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit J

SCHUYLER COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 PROSECUTING ATTORNEY BAD CHECK FUND

	Year Ended December 31,					
	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 2,500	2,917	417	2,500	2,551	51
Total Receipts	2,500	2,917	417	2,500	2,551	51
DISBURSEMENTS						
Prosecuting Attorney	2,000	1,027	973	3,292	1,003	2,289
Total Disbursements	2,000	1,027	973	3,292	1,003	2,289
RECEIPTS OVER (UNDER) DISBURSEMENTS	500	1,890	1,390	-792	1,548	2,340
CASH, JANUARY 1	2,340	2,340	0	792	792	0
CASH, DECEMBER 31	\$ 2,840	4,230	1,390	0	2,340	2,340

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit K

SCHUYLER COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 LAW SALES TAX FUND

	Year Ended December 31,					
	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Sales taxes	\$ 110,000	122,601	12,601	115,000	110,825	-4,175
Interest	0	142	142	0	170	170
Transfers in	96,522	71,001	-25,521	105,875	84,828	-21,047
Total Receipts	206,522	193,744	-12,778	220,875	195,823	-25,052
DISBURSEMENTS						
Sheriff	80,673	80,519	154	81,142	77,840	3,302
Jail	57,500	50,816	6,684	69,047	55,980	13,067
Prosecuting Attorney	37,812	37,442	370	38,375	37,827	548
Juvenile Office	21,477	19,877	1,600	22,851	18,394	4,457
Coroner	9,060	5,461	3,599	9,460	5,411	4,049
Total Disbursements	206,522	194,115	12,407	220,875	195,452	25,423
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	-371	-371	0	371	371
CASH, JANUARY 1	0	371	371	0	0	0
CASH, DECEMBER 31	\$ 0	0	0	0	371	371

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit L

SCHUYLER COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 SCHUYLER COUNTY LAW ENFORCEMENT FUND

	Year Ended December 31,					
	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 6,000	5,483	-517	10,000	7,347	-2,653
Interest	0	0	0	0	51	51
Transfers in	0	502	502	0	0	0
Total Receipts	6,000	5,985	-15	10,000	7,398	-2,602
DISBURSEMENTS						
Sheriff	4,995	1,706	3,289	6,223	2,880	3,343
Prosecuting Attorney	8,016	8,037	-21	6,000	81	5,919
Total Disbursements	13,011	9,743	3,268	12,223	2,961	9,262
RECEIPTS OVER (UNDER) DISBURSEMENTS	-7,011	-3,758	3,253	-2,223	4,437	6,660
CASH, JANUARY 1	7,012	7,012	0	2,575	2,575	0
CASH, DECEMBER 31	\$ 1	3,254	3,253	352	7,012	6,660

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit M

SCHUYLER COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 C.O.P.S.

		Year Ended December 31,					
		1998			1997		
		Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS							
Transfers in	\$	34,798	34,298	-500	45,272	33,749	-11,523
Total Receipts		34,798	34,298	-500	45,272	33,749	-11,523
DISBURSEMENTS							
Sheriff		34,798	34,298	500	32,809	33,749	-940
Total Disbursements		34,798	34,298	500	32,809	33,749	-940
RECEIPTS OVER (UNDER) DISBURSEMENTS		0	0	0	12,463	0	-12,463
CASH, JANUARY 1		0	0	0	0	0	0
CASH, DECEMBER 31	\$	0	0	0	12,463	0	-12,463

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit N

SCHUYLER COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
SENIOR CITIZENS SERVICE FUND

	Year Ended December 31,		
	1998		
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Property taxes	\$ 15,000	15,876	876
Interest	0	305	305
Total Receipts	15,000	16,181	1,181
DISBURSEMENTS			
Senior center	15,515	15,040	475
Total Disbursements	15,515	15,040	475
RECEIPTS OVER (UNDER) DISBURSEMENTS	-515	1,141	1,656
CASH, JANUARY 1	3,229	3,229	0
CASH, DECEMBER 31	\$ 2,714	4,370	1,656

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit O

SCHUYLER COUNTY, MISSOURI  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 DRUG AND CRIME CONTROL FUND

	Year Ended December 31,		
	1998		
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Other	\$ 2,000	0	-2,000
Total Receipts	2,000	0	-2,000
DISBURSEMENTS			
Sheriff	2,406	635	1,771
Total Disbursements	2,406	635	1,771
RECEIPTS OVER (UNDER) DISBURSEMENTS	-406	-635	-229
CASH, JANUARY 1	1,012	1,012	0
CASH, DECEMBER 31	\$ 606	377	-229

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit P

SCHUYLER COUNTY, MISSOURI  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 SHERIFF'S CIVIL SERVICE FUND

	Year Ended December 31,		
	1998		
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Charges for services	\$ 2,000	3,328	1,328
Total Receipts	2,000	3,328	1,328
DISBURSEMENTS			
Sheriff	2,995	242	2,753
Total Disbursements	2,995	242	2,753
RECEIPTS OVER (UNDER) DISBURSEMENTS	-995	3,086	4,081
CASH, JANUARY 1	1,047	1,047	0
CASH, DECEMBER 31	\$ 52	4,133	4,081

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit Q

SCHUYLER COUNTY, MISSOURI  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 ASSOCIATE CIRCUIT DIVISION INTEREST FUND

	Year Ended December 31,		
	1998		
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Interest	\$ 400	297	-103
Total Receipts	400	297	-103
DISBURSEMENTS			
Associate Clerk	300	114	186
Total Disbursements	300	114	186
RECEIPTS OVER (UNDER) DISBURSEMENTS	100	183	83
CASH, JANUARY 1	659	659	0
CASH, DECEMBER 31	\$ 759	842	83

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit R

SCHUYLER COUNTY, MISSOURI  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 CIRCUIT CLERK INTEREST FUND

	Year Ended December 31,		
	1998		
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Interest	\$ 1,200	961	-239
Total Receipts	1,200	961	-239
DISBURSEMENTS			
Circuit Clerk	2,800	720	2,080
Total Disbursements	2,800	720	2,080
RECEIPTS OVER (UNDER) DISBURSEMENTS	-1,600	241	1,841
CASH, JANUARY 1	2,042	2,042	0
CASH, DECEMBER 31	\$ 442	2,283	1,841

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit S

SCHUYLER COUNTY, MISSOURI  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 LAW LIBRARY FUND

	Year Ended December 31,		
	1998		
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Interest	\$ 750	1,285	535
Total Receipts	750	1,285	535
DISBURSEMENTS			
Office expenditures	1,037	1,222	-185
Total Disbursements	1,037	1,222	-185
RECEIPTS OVER (UNDER) DISBURSEMENTS	-287	63	350
CASH, JANUARY 1	287	287	0
CASH, DECEMBER 31	\$ 0	350	350

The accompanying Notes to the Financial Statements are an integral part of this statement.

Notes to the Financial Statements

SCHUYLER COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying special-purpose financial statements present the receipts, disbursements, and changes in cash of various funds of Schuyler County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission, an elected county official, Health Center Board of Trustees, or the Senior Citizens Service Board. The General Revenue Fund is the county's general operating fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

B. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from generally accepted accounting principles, which require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

C. Budgets and Budgetary Practices

The County Commission and other applicable boards are responsible for the preparation and approval of budgets for various county funds in accordance with Sections 50.525 through 50.745, RSMo 1994 and RSMo Cumulative Supp. 1998, the county budget law. These budgets are adopted on the cash basis of accounting.

Although adoption of a formal budget is required by law, the county did not adopt formal budgets for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Senior Citizens Fund	1997
Drug and Crime Control Fund	1997
Sheriff Civil Service Fund	1997
Associate Division Interest Fund	1997
Circuit Clerk Interest Fund	1997
Law Library Fund	1997

Warrants issued were in excess of budgeted amounts for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Health Center Fund	1998 and 1997
Law Library Fund	1998
Law Enforcement Training Fund	1997
COPS Fund	1997

Section 50.740, RSMo 1994, prohibits expenditures in excess of the approved budgets.

2. Cash

Section 110.270, RSMo 1994, based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreement, in U.S. Treasury and agency obligations. In addition, Section 30.950, RSMo Cumulative Supp. 1998, effective August 28, 1997, requires political subdivisions with existing authority to invest in instruments other than depository accounts at financial institutions to adopt a written investment policy. Among other things, the policy is to commit a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation. The county has not adopted such a policy.

In accordance with Statement No. 3 of the Governmental Accounting Standards Board, *Deposits with Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements*, disclosures are provided below regarding the risk of potential loss of cash deposits. For the purposes of these disclosures, deposits with financial institutions are demand, time, and savings accounts, including certificates of deposit and negotiable order of withdrawal accounts, in banks, savings institutions, and credit unions.

The financial statements do not include the cash balances of the County Collector, who collects and distributes property taxes as an agent for various local governments. However, for the purpose of these risk disclosures, the County Collector's cash balances are included since collateral securities to cover amounts not covered by federal depository insurance are pledged to the county rather than to specific county officials.

Of the county's bank balance at December 31, 1998, \$813,156 was covered by federal depository insurance or by collateral securities held by the county's custodial bank in the county's name, and \$37,565 was uninsured and uncollateralized.

Of the county's bank balance at December 31, 1997, \$820,061 was covered by federal depository insurance or by collateral securities held by the county's custodial bank in the county's name, and \$10,949 was uninsured and uncollateralized.

The health center's deposits at December 31, 1998 and 1997, were entirely covered by federal depository insurance or by collateral securities held by the county's custodial bank in the health center's name.

To protect the safety of county deposits, Section 110.020, RSMo 1994, requires depositories to pledge collateral securities to secure county deposits not insured by the Federal Deposit Insurance Corporation.

3. Property Tax

Through December 31, 1998, Schuyler County had collected \$66,469 in excess property taxes. Section 67.505, RSMo, requires the county to reduce property taxes for a percentage of sales tax collected. Schuyler County voters enacted a 1/2 cent sales tax with a provision to reduce property taxes by 50 percent of sales taxes collected. Tax levies were not reduced sufficiently for actual sales taxes received.

4. Use Tax Liability

The local use tax under Section 144.748, RSMo 1994, was struck down in its entirety by the Missouri Supreme Court in *Associated Industries of Missouri v. Director of Revenue*, 918 S.W.2d 780 (Mo. banc 1996). In *St. Charles County v. Director of Revenue*, 961 S.W.2d 44 (Mo. banc 1998), the Missouri Supreme Court ruled that local use taxes paid prior to the repeal of Section 144.748, RSMo 1994, must be refunded to taxpayers and authorized the Department of Revenue (DOR) to withhold amounts otherwise due to political subdivisions to the extent such withholding is necessary to cover the refund expense. On March 24, 1998, the Cole County Circuit Court entered final judgment in accordance with the Supreme Court's opinion and ordered the DOR to process refund claims filed.

The county has received \$70,593 in local use tax since its inception. The DOR has estimated the county's share of the total refund liability to be \$32,341. As of December 31, 1998, \$13,974 remains to be paid.

Supplementary Schedule

Schedule

SCHUYLER COUNTY, MISSOURI  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	
			Year Ended December 31,	
			1998	1997
U. S. DEPARTMENT OF AGRICULTURE				
Passed through state:				
Department of Health -				
10.6	Special Supplemental Nutrition Program for Women, Infants, and Children	ERO045	\$ 13,825	15,776
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed through state:				
Department of Economic Development -				
14.2	Community Development Block Grants/State's Program	97-PF-24	5,675	8,148
Department of Social Services -				
14.2	Emergency Shelter Grants Program	ERO-1640266	7,320	3,522
U.S. DEPARTMENT OF JUSTICE				
Direct programs:				
16.7	Public Safety Partnership and Community Policing ("Cops") Grants	96-UM-WX-1487	21,077	29,403
16.unknown	Equitable Sharing of Seized and Forfeited Property	NA	635	2,503
Passed through:				
State Department of Public Safety -				
16.6	Local Law Enforcement Block Grants Program	97-LBG-D93	5,008	0
Missouri Sheriffs' Association -				
16.unknown	Domestic Cannabis Eradication/Suppression Program	NA	460	0
U. S. DEPARTMENT OF TRANSPORTATION				
Passed through state Highway and Transportation Commission -				
20.2	Off-System Bridge Replacement and Rehabilitation Program	BRO-098(10)	12,914	241,667
		BRO-098(13)	137,937	50,124
	Program Total		<u>150,851</u>	<u>291,791</u>
GENERAL SERVICES ADMINISTRATION				
Passed through state Office of Administration -				
39.0	Donation of Federal Surplus Personal Property	NA	1,101	6,050
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through state:				

	Department of Health -			
93.3	Immunization Grants	PG0064-9199IAP	3,055	700
93.6	Homeless Challenge Program	HCP-50	1,800	1,800
	Department of Health-			
93.6	Child Care and Development Block Grant	ERO146-9199	2,053	1,585
		PG0067-9199	<u>510</u>	<u>130</u>
	Program Total		<u>2,563</u>	<u>1,715</u>
::				
94.0	Maternal and Child Health Services			
	Block Grant to the States	ERO146-9199MCH	<u>10,941</u>	<u>13,934</u>
	Total Expenditures of Federal Awards		\$ <u>224,311</u>	<u>375,342</u>

N/A - Not applicable

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

Notes to the Supplementary Schedule

SCHUYLER COUNTY, MISSOURI  
NOTES TO THE SUPPLEMENTARY SCHEDULE

1. Summary of Significant Accounting Policies

A. Purpose of Schedule and Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards has been prepared to comply with the requirements of OMB Circular A-133. This circular requires a schedule that provides total federal awards expended for each federal program and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number when the CFDA information is not available.

The schedule includes all federal awards administered by Schuyler County, Missouri.

B. Basis of Presentation

OMB Circular A-133 includes these definitions, which govern the contents of the schedule:

*Federal financial assistance* means assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursement for services rendered to individuals . . . .

*Federal award* means Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors.

Accordingly, the schedule includes expenditures of both cash and noncash awards.

C. Basis of Accounting

Except as noted below, the schedule is presented on the cash basis of accounting, which recognizes amounts only when disbursed in cash.

Amounts for the Donation of Federal Surplus Personal Property Program (CFDA number 39.003) represent the estimated fair market value of property at the time of receipt.

2. Subrecipients

Of the federal expenditures presented in the schedule, the county provided \$7,320 and \$3,522 to a subrecipient under Emergency Shelter Grants Program (CFDA number 14.231) during

the years ended December 31, 1998 and 1997.

FEDERAL AWARDS -  
SINGLE AUDIT SECTION

State Auditor's Report



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL  
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the County Commission  
and  
Officeholders of Schuyler County, Missouri

Compliance

We have audited the compliance of Schuyler County, Missouri, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the years ended December 31, 1998 and 1997. The county's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program is the responsibility of the county's management. Our responsibility is to express an opinion on the county's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the county's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the county's compliance with those requirements.

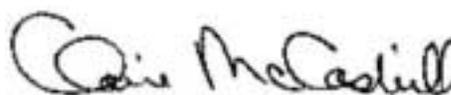
In our opinion, Schuyler County, Missouri, complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the years ended December 31, 1998 and 1997.

#### Internal Control Over Compliance

The management of Schuyler County, Missouri, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the county's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the management of Schuyler County, Missouri; federal awarding agencies and pass-through entities; and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.



Claire McCaskill  
State Auditor

May 5, 1999 (fieldwork completion date)

Schedule

SCHUYLER COUNTY, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(INCLUDING MANAGEMENT'S PLAN FOR CORRECTIVE ACTION)  
YEARS ENDED DECEMBER 31, 1998 AND 1997

**Section I - Summary of Auditor's Results**

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weakness identified?        yes   x   no

Reportable condition identified that is not considered to be material weakness?        yes   x   none reported

Noncompliance material to the financial statements noted?   x   yes        no

Federal Awards

Internal control over major program:

Material weakness identified?        yes   x   no

Reportable condition identified that is not considered to be material weakness?        yes   x   none reported

Type of auditor's report issued on compliance for major program: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section .510(a) of OMB Circular A-133?        yes   x   no

Identification of major program:

CFDA or Other Identifying <u>Number</u>	<u>Program Title</u>
20.205	Off-System Bridge Replacement and Rehabilitation Program

Dollar threshold used to distinguish between Type A  
and Type B programs: \$300,000

Auditee qualified as a low-risk auditee?        yes   x   no

**Section II - Financial Statement Findings**

This section includes the audit finding that *Government Auditing Standards* requires to be reported for an audit of financial statements.

**98-1. County Sales Tax**

In 1987, voters authorized a ½ cent county sales tax with a ballot restriction under the provisions of Section 67.505 RSMo 1994, that provided the county would annually reduce its property tax levy by 50 percent of the total amount of sales tax collected. As noted in our prior three reports, the county has not reduced its property tax sufficiently, according to the terms of the ballot.

Following are the calculations of the property tax roll back and sales tax collections for the two years ended December 31, 1998, and excess property taxes of prior years:

	Year Ended December 31,	
	1998	1997
Actual sales tax revenue	\$ 101,869	110,673
Required percentage of reduction	X 50 %	50 %
Required property tax revenue reduction	50,935	55,337
Assessed valuation	31,366,528	30,993,858
General Revenue Fund tax levy reduction (per \$100 assessed valuation)	X 0.20	0.19
Actual property tax revenue reduction	62,733	58,888
Excess property tax revenues collected	(11,798)	(3,551)
Excess property tax revenues collection from prior years	78,267	81,818
Excess through December 31,	\$ 66,469	78,267

The roll back was insufficient to offset prior years' excess property tax revenue collections. Additional reductions will need to be made in future years to offset the balance of prior years' excess property tax revenue collections. Based on estimated assessed valuation and estimated sales tax revenue as reflected on the 1999 budget, and to account for prior years' excess property tax revenues collected, the County Commission should reduce the general

revenue tax levy in 1999 by 38 cents. The 1999 budget reflects only an estimated 21 cent general revenue property tax reduction.

**WE AGAIN RECOMMEND** the County Commission ensure appropriate adjustments are made to the levy to reflect excess property taxes collected in prior years.

**AUDITEE'S RESPONSE AND PLAN FOR CORRECTIVE ACTION**

*We have reduced the excess property taxes collected by over \$15,000 during the audit period and will continue to try to reduce the remaining excess balance in the future, depending on the county's current financial condition.*

**Section III - Federal Award Findings and Questioned Costs**

This section includes no audit findings that Section .510(a) of OMB Circular A-133 requires to be reported for an audit of federal awards.

Follow-Up on Prior Audit Findings for an  
Audit of Financial Statements Performed in Accordance  
With *Government Auditing Standards*

SCHUYLER COUNTY, MISSOURI  
FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS*

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by Schuyler County, Missouri, on the applicable findings in our prior audit report issued for the two years ended December 31, 1998.

1.        County Sales Tax

The county did not sufficiently reduce its general property tax levy to fully comply with the County Sales Tax Act. As of December 31, 1996, property tax revenues collected were \$81,818 in excess of allowable amounts.

Recommendation:

The County Commission ensure appropriate adjustments are made to the levy to reflect excess property taxes collected in prior years.

Status:

Not implemented. See MAR No. 98-1

Summary Schedule of Prior Audit Findings  
in Accordance With OMB Circular A-133

SCHUYLER COUNTY, MISSOURI  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
IN ACCORDANCE WITH OMB CIRCULAR A-133

Section .315 of OMB Circular A-133 requires the auditee to prepare a Summary Schedule of Prior Audit Findings to report the status of all findings that are relative to federal awards and included in the prior audit report's Schedule of Findings and Questioned Costs. The summary schedule also must include findings reported in the prior audit's Summary Schedule of Prior Audit Findings, except those listed as corrected, no longer valid, or not warranting further action.

Section .500(e) of OMB Circular A-133 requires the auditor to follow up on these prior audit findings; to perform procedures to assess the reasonableness of the Summary Schedule of Prior Audit Findings; and to report, as a current year finding, when the auditor concludes that the schedule materially misrepresents the status of any prior findings.

Our prior audit report issued for the two years ended December 31, 1996, included no audit findings that Section .510(a) of OMB Circular A-133 requires to be reported for an audit of federal awards.

MANAGEMENT ADVISORY REPORT SECTION

Management Advisory Report -  
State Auditor's Findings

SCHUYLER COUNTY, MISSOURI  
MANAGEMENT ADVISORY REPORT -  
STATE AUDITOR'S FINDINGS

We have audited the special-purpose financial statements of various funds of Schuyler County, Missouri, as of and for the years ended December 31, 1998 and 1997, and have issued our report thereon dated May 5, 1999. We also have audited the compliance of Schuyler County, Missouri, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the years ended December 31, 1998 and 1997, and have issued our report thereon dated May 5, 1999.

We also have reviewed the operations of elected officials with funds other than those presented in the special-purpose financial statements. As applicable, the objectives of this review were to:

1. Determine the internal controls established over the transactions of the various county officials.
2. Review and evaluate certain other management practices for efficiency and effectiveness.
3. Review certain management practices and financial information for compliance with applicable constitutional, statutory, or contractual provisions.

Our review was made in accordance with applicable generally accepted government auditing standards and included such procedures as we considered necessary in the circumstances. In this regard, we reviewed accounting and bank records and other pertinent documents and interviewed various personnel of the county officials.

As part of our review, we assessed the controls of the various county officials to the extent we determined necessary to evaluate the specific matters described above and not to provide assurance on those controls. With respect to controls, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation and we assessed control risk.

Our review was limited to the specific matters described in the preceding paragraphs and was based on selective tests and procedures considered appropriate in the circumstances. Had we performed additional procedures, other information might have come to our attention that would have been included in this report.

The accompanying Management Advisory Report presents our findings arising from our review of the elected county officials referred to above. In addition, this report includes findings other than those, if any, reported in the accompanying Schedule of Findings and Questioned Costs. These findings resulted from our audit of the special-purpose financial statements of Schuyler County but do not meet the criteria for inclusion in the written report on compliance and on internal control over financial reporting that is required for an audit performed in accordance with *Government Auditing Standards*

**1.****County Expenditures**

- A. Bids were not always solicited by the county nor was bid documentation always retained for various purchases. The county indicated they often solicited bids by phone or items were sometimes purchased from sole source suppliers. Examples of the items purchased without documentation of bids and/or advertisement included road and bridge insurance coverage for over \$7,600, courthouse doors for over \$5,800, and law enforcement radios and antennas for over \$5,000.

Section 50.660, RSMo Cum. Supp. 1998, requires the county to solicit bids for purchases greater than \$4,500 from any one person, firm, or corporation during any period of ninety days. In addition, Sections 67.150 and 376.696, RSMo 1994, discuss competitive bidding for insurance.

Bidding procedures for major purchases provide a framework for economical management of county resources and help assure the county that it receives fair value by contracting with the lowest and best bidder. Competitive bidding ensures all parties are given an equal opportunity to participate in county business. To show full compliance with state law, documentation of bids should include, at a minimum, a listing of vendors from whom bids were requested, a copy of the request for proposal, a newspaper publication notice when applicable, a copy of all bids received, a summary of the basis and justification for awarding the bid, documentation of all discussions with vendors, and bid specifications designed to encourage competitive bidding.

- B. Indication of receipt of goods and services was not documented on invoices by the employee receiving the goods and services. We noted instances in which invoices for gravel, fuel and oil, law enforcement equipment, and supplies did not indicate goods had been received. To ensure payments are made only for goods and services actually received, the receipt of goods or services should be noted on the invoices before payment is approved.

**WE RECOMMEND** the County Commission:

- A. Solicit bids for all items in accordance with Section 50.660, RSMo Cum. Supp. 1998. Documentation of bids solicited and justification of bid awards should be retained by the County Clerk. If it is not practical to obtain bids in a specific instance, or if sole source procurement is necessary, the circumstances should be thoroughly documented.
- B. Require acknowledgment of the receipt of goods and services prior to the approval of an invoice for payment.

## AUDITEE'S RESPONSE

A & B. We will try to comply with these recommendations.

<b>2. Health Center</b>
-------------------------

- A. Based upon discussions with the former Administrator and the Health Center Board of Trustees, the need for a new office building has been under consideration for some time. A new building was needed because of safety concerns, poor foundation and roof, lack of compliance with the Americans with Disabilities Act, limited parking, and carbon monoxide problems.

Several possible approaches were considered and the board ultimately decided to purchase a building site. The former Health Center Administrator viewed three building sites for the board's consideration, however, two of the sites were sold before the board could make a decision on which one to purchase. In July 1998, after considering the remaining site, the board decided to buy it at the asking price of \$7,500. None of the information on the two alternate sites was documented in the board minutes or other records.

The Assessor's office had this property appraised at \$2,534, but an independent appraisal was not obtained prior to purchasing the property to ensure the price was reasonable. Independent appraisals as well as documentation of the selection process and price negotiations are particularly necessary when amounts paid exceed the Assessor's appraised value to ensure the purchase price of the property is reasonable.

- B. Actual Health Center Fund expenditures exceeded budgeted amounts during the years ended December 31, 1998 and 1997 by approximately \$65,700 and \$47,800, respectively. The Health Center Fund overspending was primarily a result of unbudgeted construction costs for a new office building in 1998 and increases in employee salary expenditures in 1998 and 1997.

It was ruled in *State ex rel Strong v. Cribb* 364 Mo. 1122, 273 SW 2d 246 (1954), that strict compliance with the county budget law is required by county officials.

If there are valid reasons which necessitate excess expenditures, budget amendments should be made following the same process by which the annual budget is approved, including holding public hearings and filing an amended budget with the State Auditor's office. In addition, Section 50.622, RSMo Supp. 1998, provides that counties may amend the annual budget during any year in which the county receives additional funds which could not be estimated when the budget was adopted and that the county shall follow the same procedures required for adoption of the annual budget to amend its budget.

- C. Our review of the Health Center's general fixed asset records and procedures indicated that annual inventories of general fixed assets are not performed, building and land values are not included on the inventory listing, additions and deletions of general fixed assets are not recorded in the property records as they occur, and the administrator does not reconcile the general fixed asset records to asset purchases and deletions.

Adequate general fixed asset records and procedures are necessary to meet statutory requirements, secure better internal control over county property, and provide a basis for determining proper insurance coverage.

- D. Subsequent to the completion of our audit fieldwork several additional concerns regarding the Health Center's building project have been brought to our attention. We have received reports of public concerns and questions that have been directed to the Schuyler County Commission and the members of the Health Center Board.

Because of these concerns, we plan to perform additional audit procedures relating to the building project. The results of such work will be made available to the county. As a result, we have no additional recommendation at this time.

**WE RECOMMEND** the Health Center Board of Directors:

- A. Ensure justification of the selection process is thoroughly documented and an independent appraisal is obtained for future land purchases.
- B. Not authorize expenditures in excess of budgeted expenditures. Extenuating circumstances should be fully documented and, if necessary, the budget properly amended following the same process by which the annual budget is approved, including holding public hearings and filing the amended budget with the State Auditor's office.
- C. Perform and document annual inventories of general fixed assets, maintain accurate general fixed asset records on a current basis, and periodically reconcile these records to general fixed asset additions and deletions.

**AUDITEE'S RESPONSE**

*The Schuyler County Health Department:*

- A. *Will ensure justification of the selection process is thoroughly documented and an independent appraisal is obtained for future land purchases. We plan to have an independent appraisal completed on the new building in the near future.*
- B. *Will not authorize expenditures in excess of budgeted expenditures. In case of extenuating circumstances this will be fully documented and, if necessary, the budget will be properly*

*amended following the same process by which the annual budget is approved, including holding public hearings and filing the amended budget with the State Auditor's office.*

- C. *Will perform and document annual inventories of general fixed assets. In addition, we will maintain accurate general fixed asset records on a current basis and periodically reconcile these records to general fixed asset additions and deletions.*

*We have always added new inventory items to the inventory list but due to the fact that nothing was ever deleted when broken or outdated, the inventory left a false impression of assets. We are in the process of accounting for current inventory items and documenting the items that we have disposed of over the years. While our inventory is still not complete, we are well on the way to having an accurate inventory and will subsequently do an annual inventory of all asset items and documentation will be accurate from now on.*

*We understand that we have made mistakes and plan to correct them accordingly.*

<b>3. Employee Leave Records and Procedures</b>
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Records of annual leave, sick leave, and compensatory time balances are not centrally maintained. The County Clerk indicated leave records are to be maintained by each individual office, however, our review noted the County Clerk, Collector, and Assessor offices are not maintaining leave records to adequately account for employees' accumulated leave balances.

Without accurate and centralized leave record keeping, the County Commission cannot ensure that employees' annual leave, sick leave, and compensatory time balances are accurate. Centralized leave records also aid in determining final compensation for employees leaving county employment. In addition, such records would better document compliance with the Fair Labor Standards Act.

**WE RECOMMEND** the County Clerk maintain centralized leave records for all county employees.

**AUDITEE'S RESPONSE**

*The County Commission and County Clerk responded that they believe current procedures are adequate for this county at this time.*

This report is intended for the information of the management of Schuyler County, Missouri, and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

## Follow-Up on Prior Audit Findings

## SCHUYLER COUNTY, MISSOURI FOLLOW-UP ON PRIOR AUDIT FINDINGS

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by Schuyler County, Missouri, on findings in the Management Advisory Report (MAR) of our prior audit report issued for the two years ended December 31, 1996. Finding number 1 is omitted since the related follow-up appears in an earlier section of this report. The prior recommendations which have not been implemented, but are considered significant, have been repeated in the current MAR. Although the remaining unimplemented recommendations have not been repeated, the county should consider implementing these recommendations.

### 2. Documentation of Reimbursable Expenses

- A. The Circuit Court Judge charged his monthly expenses to the counties of the 1st Judicial Circuit, Schuyler, Clark, and Scotland counties; however, not all expense claims were evidenced by supporting documentation or contracts.
- B. The former Prosecuting Attorney submitted expense claims to Schuyler County which were not evidenced by supporting documentation or contracts.
- C. The Sheriff submitted an expense claim for hotel expenses incurred for training purposes which was not evidenced by supporting documentation.

#### Recommendation:

The County Commission require adequate supporting documentation prior to approving expenditures for payment. All county contracts should be in writing and rental agreements should be supported by documentation of how rental amounts were determined. In addition, unsupported payments should be included on W-2 forms.

#### Status:

Partially implemented. The Prosecuting Attorney and Sheriff submit supporting documentation with all expense claims; however, the Circuit Court Judge does not. Although not repeated in the current MAR, our recommendation remains as stated above.

### 3. Sheriff's Federal Financial Assistance

- A. The Sheriff maintained a bank account, designated as the Drug and Crime Control Fund, outside the county treasury.
- B. Federal funds were used to purchase equipment items not allowed by grant regulations.
- C. The Sheriff's Office did not maintain copies of invoices or other documentation for some purchases made from grant funds.

- D. The Sheriff's Office did not file annual grant certifications required by the Equitable Sharing of Seized and Forfeited Property program.

Recommendation:

The Sheriff:

- A. Turn remaining Drug and Crime Control Fund monies over to the County Treasurer to be placed in a special fund established by the County Commission. Expenditures requested by the Sheriff from this fund should be made by duly authorized warrants.
- B. Consult with the grantor agency to resolve the questioned costs. In addition, the Sheriff should ensure all future purchases are allowable under the program restrictions.
- C. Consult with the grantor agency to resolve the questioned costs. In addition, the Sheriff should ensure proper documentation of grant expenditures is retained.
- D. Consult with the grantor agency to resolve this issue. In addition, certifications should be prepared in the future, in accordance with grant requirements.

Status:

- A. The Sheriff turned the Drug and Crime Control Fund over to the County Treasurer on February 17, 1998.
- B&C. The Sheriff consulted with the Missouri Sheriff's Association and obtained approval of the questioned costs. Procedures have been revised so that all purchases are preapproved and the grantor agency makes direct payment to vendors. The Sheriff did not receive domestic Cannabis Eradication/Suppression program funds during the two years ended December 31, 1998. However, the Sheriff indicated that he will retain proper documentation for any future expenditures of Domestic Cannabis Eradication/Suppression program funds.
- D. The Sheriff sent a report to the U.S. Department of Justice documenting fund balances, sharings received, interest accrued, and total spent for the Equitable Sharing of Seized and Forfeited Property program.

STATISTICAL SECTION

History, Organization, and  
Statistical Information

SCHUYLER COUNTY, MISSOURI  
HISTORY, ORGANIZATION,  
AND STATISTICAL INFORMATION

Organized in 1845 the county of Schuyler was named after General Phillip Schuyler of the Revolution. Schuyler County is a county-organized, third-class county and is part of the 1st Judicial Circuit. The county seat is Lancaster.

Schuyler County's government is composed of a three-member county commission and separate elected officials performing various tasks. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials.

Principal functions of these other officials relate to judicial courts, law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records of importance to the county's citizens.

Counties typically spend a large portion of their receipts to support general county operations and to build and maintain roads and bridges. The following chart shows from where Schuyler County received its money in 1998 and 1997 to support the county General Revenue and Special Road and Bridge Funds:

SOURCE	1998		1997	
	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL
Property taxes	\$ 278,138	24	268,737	22
Sales taxes	101,869	9	110,673	9
Federal and state aid	603,248	53	677,150	54
Fees, interest, and other	160,743	14	188,070	15
Total	\$ 1,143,998	100	1,244,630	100

The following chart shows how Schuyler County spent monies in 1998 and 1997 from the General Revenue and Special Road and Bridge Funds:

USE	1998		1997	
	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL
General county government	\$ 361,425	35	382,408	32
Highways and roads	664,160	65	809,882	68
Total	\$ 1,025,585	100	1,192,290	100

::

In addition, significant sales tax receipts and public safety expenses are accounted for in the Law

Sales Tax Fund. Receipts totaled \$193,744 and \$195,823 and disbursements totaled \$194,115 and \$195,452 for the years ended December 31, 1998 and 1997, respectively.

The county maintains approximately 86 county bridges and 335 miles of county roads.

The county's population was 4,665 in 1970 and 4,236 in 1990. The following chart shows the county's change in assessed valuation since 1970:

	Year Ended December 31,				
	1998	1997	1985*	1980**	1970**
	(in millions)				
Real estate	\$ 16.8	16.5	16.2	9.1	5.7
Personal property	8.2	8.0	4.6	3.9	2.2
Railroad and utilities	6.4	6.5	6.8	6.1	4.6
Total	\$ 31.4	31.0	27.6	19.1	12.5

\* First year of statewide reassessment.

\*\* Prior to 1985, separate assessments were made for merchants' and manufacturers' property. These amounts are included in real estate.

Schuyler County's property tax rates per \$100 of assessed valuations were as follows:

	Year Ended December 31,	
	1998	1997
General Revenue Fund	\$ .29	.29
Special Road and Bridge Fund*	.26	.25
Health Center Fund	.15	.15
Senior Citizens Service Fund	.05	.05

\* The county retains all tax proceeds from areas not within road districts. The county has one road district that receives four-fifths of the tax collections from property within this district, and the Special Road and Bridge Fund retains one-fifth.

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and payable by December 31. Taxes paid after December 31 are subject to penalties. The county bills and collects property taxes for itself and most other local governments. Taxes collected were distributed as follows:

::

	Year Ended February 28,	
	1999	1998
State of Missouri	\$ 9,104	8,989
General Revenue Fund	87,333	86,228
Special Road and Bridge Fund	81,926	78,472
Assessment Fund	17,994	15,354
Health Center Fund	45,017	44,431
School districts	820,824	811,904
Library district	30,004	29,622
Ambulance district	89,908	86,070
Surtax	18,599	18,439
Special road district	136,106	132,074

Nursing home	45,015	44,408
Nursing home bond	0	276
School bond	227,168	123,396
Senior services	15,024	14,684
Investment interest	1,825	3,373
Cities	32,277	11,689
County Clerk	3,186	790
County Employees' Retirement	6,788	6,599
Commissions and fees:		
General Revenue Fund	29,903	30,000
County Collector	499	0
Total	\$ <u>1,698,500</u>	<u>1,546,798</u>

Percentages of current taxes collected were as follows:

	Year Ended February 28,	
	1999	1998
Real estate	93.0 %	93.0 %
Personal property	89.0	90.0
Railroad and utilities	100.0	100.0

Schuyler County also has the following sales taxes; rates are per \$1 of retail sales:

	Rate	Expiration Date	Required Property Tax Reduction
General	\$ .0050	None	50
Road and Bridge	.0050	2000	None
Law Enforcement	.0050	None	None
::			

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below.

Officeholder	1999	1998	1997
County-Paid Officials:			
Eldon Tallman, Presiding Commissioner	\$	11,860	11,860
Jack Gray, Associate Commissioner		11,860	11,860
Jaye Baxter, Associate Commissioner		11,860	11,860
Doyle Talbert, County Clerk		21,596	21,596
Brenda Wall-Swedberg, Prosecuting Attorney		25,285	25,285
Donald Bruner, Sheriff		20,250	20,250
Lura Darr, County Treasurer		13,338	13,338
Douglas B. Norman, County Coroner		3,960	3,960
Theresa Tallman, Public Administrator *		6,000	6,000
Kathy Roberts, County Collector, year ended February 28,**	22,294	21,795	
Roger Lucas, County Assessor, year ended August 31,***		22,940	22,513

\* No fees were received from probate cases. Amounts represent county salary only.

\*\* Includes \$499 of commissions earned for collecting city property taxes for the year ended February 28, 1999.

\*\*\* Includes \$900 annual compensation received from State.

State-Paid Officials:

Judy Keim, Circuit Clerk and Ex Officio Recorder of Deeds	42,183	40,176
Stephen K. Wilcox, Associate Circuit Judge	85,158	81,792

A breakdown of employees (excluding the elected officials) by office at December 31, 1998, is as follows:

Office	Number of Employees Paid by	
	County	State
Circuit Clerk and Ex Officio Recorder of Deeds	0	1
County Clerk	1	0
Prosecuting Attorney (1)	1	0
Sheriff (2)	8	0
County Collector	1	0
County Assessor	1	0
Associate Division	0	1
Probate Division (1)	0	1
Road and Bridge	10	0
Health Center (1)	11	0
Total	<u>33</u>	<u>3</u>

(1) Includes one part-time employee.

(2) Includes one part-time dispatcher.

In addition, the county pays a proportionate share of the salaries of other circuit court-appointed employees. Schuyler County's share of the 1st Judicial Circuit's expenses is 25.51 percent.